

What is motor vehicle excise tax?

It is an annual tax for the privilege of registration. Anyone who registers with Massachusetts license plates will be billed based on the information supplied to the Registry of Motor Vehicles on the registrant's application.

● Who must pay?

Anyone with Massachusetts license plates.

● What is the rate?

\*The rate is \$25.00 on the thousand. This is the standard rate for the entire Commonwealth.

● How are vehicles valued?

Based on valuation rates set by the state, vehicles are valued as follows:

- 90% of manufacturer's list price when new (1st year)
- 60% of mfr.'s list price (2nd year)
- 40% of mfr.'s list price (3rd year)
- 25% of mfr.'s list price (4th year)
- 10% of mfr.'s list price (5th year)

If you buy a 1995 car in 1994, the vehicle is valued at 50% for 1994, and the valuation then follows the above-stated rates, starting with 90% for the 1st year (1995).

● Who qualifies for an abatement?

You may qualify for an abatement when:

- a vehicle is sold, traded, or junked;
- a vehicle is totalled;
- a vehicle is stolen;
- a registrant moves to another city or town within Massachusetts prior to January 1st of the taxing year;
- a registrant moves out of state, cancels his/her MA registration, and registers in another state prior to December 1st.

● What information do I need to file with an abatement application?

You will need the following items:

- Sold, Traded, or Junked: Bill of sale AND either a plate return receipt or new registration if plates were transferred.
- Stolen, or Total Loss: Insurance Company Settlement letter and C-19 form (affidavit of Lost/Stolen plate form Registry of Motor Vehicles).
- Moved to another city or town in MA prior to January 1st of the taxing year: Date of move, proof of residency as of January 1st, For example, utility bill, voter registration receipt unless your new address appears on the bill. If new address appears on bill, supply date of move and return your bill to Assessor's Office.
- Moved to another state or country: Dated copy of original registration from the new state or country and either a plate return receipt or a C-19 form from the Registry of Motor Vehicles.

● How are abatements figured?

Abatements are pro-rated monthly. The minimum tax is \$5.00. Therefore, an abatement amount of less than \$5.00 can not be granted.

● Who qualifies for an exemption?

Those listed below qualify for an exemption.

- Blind:
  1. permanent impairment of vision in both eyes
  2. must own and register for their own personal use
  3. must submit either a certificate from the Division of the Blind or a physician's letter

4. once a certificate has been submitted, you need only to file a yearly application.
- Handicapped:
    1. must suffer either the loss of or the permanent loss of use of both arms or both legs
    2. a letter from physician must be submitted
    3. if exemption is sought due to loss of use of limbs, the letter must state that it is a permanent loss
    4. once this statement has been submitted, you need only file a yearly application
    5. vehicle must be owned and registered by handicapped person

\* Note: For both the blind and the handicapped exemptions, the amount is reduced if the vehicle is registered in more than one name, e.g., one half of the exemption is registered in two names.

- Veterans:
  1. must suffer either the loss of or the permanent loss of use of one foot, one hand, one eye, or permanent impairment of vision in both eyes
  2. a certificate from the Veteran's Administration must be furnished
  3. the vehicle must be owned and registered in the name of the veteran
  4. you need only file a yearly application
- Prisoner of War:
  1. any U.S. Military former Prisoner of War who registers a vehicle with a P.O.W. license plate
  2. a yearly application must be filed
- Non-Domiciliary Servicemen:
  1. servicemen assigned to Massachusetts by the Armed Forces
  2. vehicle must be registered in his/her name
  3. must submit a letter from either a commanding or personnel officer stating that he/she is a non-domiciliary assigned to Massachusetts
  4. must be assigned here at the time of registration

●When must I file for an abatement/exemption?

You must file by December 31st of the following year. If your tax bill is issued after December 1st of the following year, you have thirty days from the date of issue of your bill to file an application.

●Where must I file for an abatement?

You can file either in person at the Assessor's Office or through the mail